		FOR OHF USE					

LL1

2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0033506

Facility Name: Walnut Grove Village

Address: 1095 Twilight Drive (Number) Morris (City) 60450 (Zip Code)

County: Grundy

Telephone Number: (815) 942-5108 **Fax #** (815) 942-6877

IDPA ID Number: 36-3549632-002

Date of Initial License for Current Owners: 3/6/89

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	X	Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Mark A. Hull, CPA **Telephone Number:** (219) 239-7883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2000 to 12/31/2000 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Harris F. Webber
(Title) President, Managing Agent

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title) Scott E. Martin, CPA, Crowe Chizek & Co. LLP
(Firm Name & Address) 330 E. Jefferson PO Box 7, South Bend, IN 46624
(Telephone) (219) 236-7637 Fax # (219) 239-7871

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	99	Skilled (SNF)	99	36,234	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	24	Sheltered Care (SC)	24	8,784	5
6		ICF/DD 16 or Less			6
7	123	TOTALS	123	45,018	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	13,190	13,615	4,357	31,162	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		7,198		7,198	12
13	DD 16 OR LESS					13
14	TOTALS	13,190	20,813	4,357	38,360	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.21%

D. How many bed-hold days during this year were paid by Public Aid?
675 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 3/6/89

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 17 and days of care provided 4,357

Medicare Intermediary AdminaStar Federal, Kentucky

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/00 Fiscal Year: 12/31/00

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Walnut Grove Village # 0033506 **Report Period Beginning:** 01/01/2000 **Ending:** 12/31/2000

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	190,606	32,890	8,337	231,833		231,833		231,833			1
2	Food Purchase		217,901		217,901		217,901	(6,983)	210,918			2
3	Housekeeping	156,332	18,091		174,423		174,423		174,423			3
4	Laundry	48,644	19,080		67,724		67,724	(21,818)	45,906			4
5	Heat and Other Utilities			101,660	101,660		101,660		101,660			5
6	Maintenance	80,305	4,797	49,339	134,441		134,441		134,441			6
7	Other (specify):*											7
8	**TOTAL General Services**	475,887	292,759	159,336	927,982		927,982	(28,801)	899,181			8
	B. Health Care and Programs											
9	Medical Director			8,400	8,400		8,400		8,400			9
10	Nursing and Medical Records	1,152,941	71,663	238,149	1,462,753		1,462,753		1,462,753			10
10a	Therapy	20,557		161,938	182,495		182,495		182,495			10a
11	Activities	63,679	5,381	2,112	71,172		71,172		71,172			11
12	Social Services	41,821	51	2,603	44,475		44,475		44,475			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,278,998	77,095	413,202	1,769,295		1,769,295		1,769,295			16
	C. General Administration											
17	Administrative	66,622		310,803	377,425		377,425	(14,822)	362,603			17
18	Directors Fees											18
19	Professional Services			62,950	62,950		62,950		62,950			19
20	Dues, Fees, Subscriptions & Promotions			58,524	58,524		58,524	(28,635)	29,889			20
21	Clerical & General Office Expenses	76,838	28,116	64,362	169,316		169,316	(2,959)	166,357			21
22	Employee Benefits & Payroll Taxes			399,824	399,824		399,824		399,824			22
23	Inservice Training & Education			380	380		380		380			23
24	Travel and Seminar			14,032	14,032		14,032	(4,498)	9,534			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			71,748	71,748		71,748	(2,966)	68,782			26
27	Other (specify):*											27
28	**TOTAL General Administration**	143,460	28,116	982,623	1,154,199		1,154,199	(53,880)	1,100,319			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,898,345	397,970	1,555,161	3,851,476		3,851,476	(82,681)	3,768,795			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Walnut Grove Village #0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	D. Ownership											
30	Depreciation			181,784	181,784		181,784		181,784			30
31	Amortization of Pre-Op. & Org.			3,780	3,780		3,780		3,780			31
32	Interest			338,403	338,403		338,403	(5,832)	332,571			32
33	Real Estate Taxes			82,721	82,721		82,721		82,721			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			18,586	18,586		18,586		18,586			35
36	Other (specify):*											36
37	**TOTAL Ownership**			625,274	625,274		625,274	(5,832)	619,442			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		126,056	7,828	133,884		133,884		133,884			39
40	Barber and Beauty Shops			10,810	10,810		10,810		10,810			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,353	54,353		54,353		54,353			42
43	Other (specify):* **Cottages**	11,099	1,933	161,507	174,539		174,539	(174,539)				43
44	**TOTAL Special Cost Centers**	11,099	127,989	234,498	373,586		373,586	(174,539)	199,047			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,909,444	525,959	2,414,933	4,850,336		4,850,336	(263,052)	4,587,284			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,131)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,459)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(21,818)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(5,832)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(15,000)	17		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(4,498)	24		19
20	Contributions	(500)	21		20
21	Owner or Key-Man Insurance	(2,966)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(28,635)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Vending (852);Cottages(174,540)	(175,392)	2&43		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (263,231)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	178	17	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 178		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (263,053)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Walnut Grove Village

ID# 0033506

Report Period Beginning: 01/01/2000

Ending: 12/31/2000

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Cottage expenses	$ (174,539)	43	1
2	Vending	(852)	2	2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
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35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
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57				57
58				58
59				59
60				60
61				61
62				62
63				63
64				64
65				65
66				66
67				67
68				68
69				69
70				70
71				71
72				72
73				73
74				74
75				75
76				76
77				77
78				78
79				79
80				80
81				81
82				82
83				83
84				84
85				85
86				86
87				87
88				88
89				89
90	**Total**	(175,391)		90

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(6,983)	0	0	0	0	0	0	0	0	0	0	(6,983)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(21,818)	0	0	0	0	0	0	0	0	0	0	(21,818)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(28,801)	0	0	0	0	0	0	0	0	0	0	(28,801)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	(14,822)	0	0	0	0	0	0	0	0	0	0	(14,822)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(28,635)	0	0	0	0	0	0	0	0	0	0	(28,635)	20
21	Clerical & General Office Expenses	(2,959)	0	0	0	0	0	0	0	0	0	0	(2,959)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(4,498)	0	0	0	0	0	0	0	0	0	0	(4,498)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(2,966)	0	0	0	0	0	0	0	0	0	0	(2,966)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(53,880)	0	0	0	0	0	0	0	0	0	0	(53,880)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(82,681)	0	0	0	0	0	0	0	0	0	0	(82,681)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Walnut Grove Village # 0033506 **Report Period Beginning:** 01/01/2000 **Ending:** 12/31/2000

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(5,832)	0	0	0	0	0	0	0	0	0	0	(5,832)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(5,832)	0	0	0	0	0	0	0	0	0	0	(5,832)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(174,539)	0	0	0	0	0	0	0	0	0	0	(174,539)	43
44	**TOTAL Special Cost Centers**	(174,539)	0	0	0	0	0	0	0	0	0	0	(174,539)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(263,052)	0	0	0	0	0	0	0	0	0	0	(263,052)	45

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sterling Morris Retirement Associates LTD Partnership	100%	Coventry Village	Sterling, IL	Harris Webber LTD	Northbrook, IL	R.E. Development

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		Management Fees	$ 295,803	Harris Webber, LTD		$ 295,981	$ 178	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 295,803			$ 295,981	$ * 178	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week Hours	Percent	Compensation Included in Costs for this Reporting Period** Description	Amount	Schedule V. Line & Column Reference	
1	Harris F. Webber	General Partner	President	Genl Ptnr	75,146	13	31.15	Salary	$ 66,903	Line 17 col 7	1
2	Myra A. Webber	Treasurer	Clerical Support	0%	5,388	6	31.15	Salary	4,797	Line 17 col 7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 71,700		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 2/31/2000

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Harris Webber, LTD
Street Address: 666 Dundee Road, Suite 903
City / State / Zip Code: Northbrook, Illinois 60062
Phone Number: (847) 272-9686
Fax Number: (847) 272-0534

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Heat & Other Utilities	Direct Cost	14,981,213	5	$ 6,894	$	4,666,161	$ 2,147	1
2	6	Maintenance	Direct Cost	14,981,213	5	13,381		4,666,161	4,168	2
3	11	Activities	Direct Cost	14,981,213	5	1,853		4,666,161	577	3
4	17	Administrative	Direct Cost	14,981,213	5	683,920	683,920	4,666,161	213,019	4
5	19	Profesional Services	Direct Cost	14,981,213	5	7,556		4,666,161	2,353	5
6	20	Fees, Subscriptions & Promotions	Direct Cost	14,981,213	5	5,298		4,666,161	1,650	6
7	21	Clerical &General Office Expense	Direct Cost	14,981,213	5	50,581		4,666,161	15,754	7
8	22	Employee Benefits & Payroll Taxe	Direct Cost	14,981,213	5	35,672		4,666,161	11,111	8
9	24	Travel & Seminar	Direct Cost	14,981,213	5	6,290		4,666,161	1,959	9
10	26	Insurance - Prop, Liab, Malpracti	Direct Cost	14,981,213	5	14,085		4,666,161	4,387	10
11	30	Depreciation	Direct Cost	14,981,213	5	42,334		4,666,161	13,186	11
12	32	Interest	Direct Cost	14,981,213	5	1,017		4,666,161	317	12
13	34	Rent - Facility & Grounds	Direct Cost	14,981,213	5	68,453		4,666,161	21,321	13
14	35	Rent - Equipment & Vehicles	Direct Cost	14,981,213	5	12,946		4,666,161	4,032	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 950,280	$ 683,920		$ 295,981	25

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	National City Bank		X	Mortgage	$14,130.50+Int.	11/7/87	$ 3,068,522	$ 2,176,342	12/1/08	8.75%	$ 189,173	1
2	National City Bank		X	Mortgage - Expansion	$9,058.25+Int	2/1/94	1,788,002	1,422,146	11/01/08	10%	146,518	2
3	First Midwest Bank		X	Van	$1,034.50	4/1/99	51,642	35,611	3/31/04	7.25%	2,712	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$1,034.50		$ 4,908,166	$ 3,634,099			$ 338,403	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 4,908,166	$ 3,634,099			$ 338,403	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	60,519	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	60,519	2
3. Under or (over) accrual (line 2 minus line 1).	$	0	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	82,721	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	82,721	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1995	68,249	8
	1996	78,918	9
	1997	115,418	10
	1998	125,000	11
	1999	60,519	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,744 B. General Construction Type: Exterior Brick Frame Wood Number of Stories One

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Home	95,000	1989	$ 69,286	1
2	Cottages		1987-1996	174,399	2
3	TOTALS	95,000		$ 243,685	3

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	99			1989	$ 2,058,454	$ 51,461	40	$ 51,461	$	$ 608,801	4
5	24			1994	1,599,312	39,950	40	39,950		246,461	5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvements			1989	257,750	16,435	15	16,435		185,398	9
10	Land Improvements			1990	7,161	477	15	477		4,534	10
11	Land Improvements			1991	9,360	624	15	624		5,304	11
12	Land Improvements			1992	11,484	1,262	10	1,262		10,316	12
13	Land Improvements			1993	2,918	292	10	292		829	13
14	Land Improvements			1994	5,402	360	15	360		1,656	14
15	Land Improvements - Trees			1996	1,275	85	15	85		544	15
16	Land Improvements - Seal Coating			1997	5,268	659	8	659		1,197	16
17	Land Improvements - Benches/Trees			1997	1,836	92	20	92		230	17
18	Land Improvements - Shrubs			1997	2,093	419	5	419		1,047	18
19	Land Improvements - Street Paving & Driveway			1998	3,971	496	8	496		744	19
20	Land Improvements - Ditch Work			1998	3,500	233	15	233		350	20
21	Land Improvements - Trees			1998	5,518	276	20	276		414	21
22	Land Improvements - Driveway & Parking Lot			2000	45,941	5,743	8	5,743		8,351	22
23	Land Improvements - Driveway Extension			2000	780	52	15	52		78	23
24	Land Improvements - Black Dirt			2000	625	125	5	125		63	24
25											25
26	Building Improvements			1993	6,600	440	15	440		3,300	26
27	Building Improvements			1994	11,970	1,197	10	1,197		7,742	27
28	Building Improvements			1995	37,372	3,737	10	3,737		19,499	28
29	Building Improvements - Carpet			1996	5,694	569	10	569		2,545	29
30	Building Improvements - Carpet			1996	6,508	163	40	163		733	30
31	Building Improvements - Carpet			1997	4,808	962	5	962		3,334	31
32	Building Improvements - Doors & Kickplates			1998	12,600	1,260	10	1,260		3,150	32
33	Building Improvements - Air Conditioner			1999	2,531	253	10	253		379	33
34	Building Improvements - Diffuser			1999	9,696	970	10	970		1,455	34
35											35
36	TOTAL (lines 4 thru 35)				$ 4,120,427	$ 128,592		$ 128,592	$	$ 1,118,454	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 420,347	$ 38,646	$ 38,646	$	9.8	$ 174,998	37
38	Current Year Purchases	54,052	4,238	4,238		10	4,238	38
39	Fully Depreciated Assets	731,867					731,867	39
40								40
41	TOTALS	$ 1,206,266	$ 42,884	$ 42,884	$		$ 911,103	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Van	Ford, Eldorado, 1999	1999	$ 51,542	$ 10,308	$ 10,308	$		$ 15,462	42
43										43
44										44
45										45
46	TOTALS			$ 51,542	$ 10,308	$ 10,308	$		$ 15,462	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$ 5,621,920	47	
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$ 181,784	48	
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$ 181,784	49	**
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$	50	
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$ 2,045,019	51	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52	Cottages - 1989-2000	$ 3,282,940	$ 82,114	$ 398,380	52
53	Cottages Land Imp 1989-2000	50,153	3,402	20,101	53
54	Cottages - FFE - 1989-2000	41,897	3,139	27,415	54
55	Cottages Bldg Imp - 1995-2000	9,146	859	2,377	55
56					56
57	TOTALS	$ 3,384,136	$ 89,514	$ 448,273	57

G. Construction-in-Progress

	Description	Cost	
58	Apartments	$ 74,494	58
59			59
60			60
61		$ 74,494	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$ N/A			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2001	$
13.	/2002	$
14.	/2003	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO

16. Rental Amount for movable equipment: $ 18,586 Description: See attached schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies	N/A			
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$	3,306	$ 66,118	$	3,306	$ 66,118	1
2	Licensed Speech and Language Development Therapist		hrs		491	9,815		491	9,815	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		4,263	85,266		4,263	85,266	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		1712 hrs	20,557				1,712	20,557	8
9	Pharmacy		# of prescrpts		20	600		20	600	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$ 20,557	8,080	$ 161,799	$	9,792	$ 182,356	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2000 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 98,039	$	1
2	Cash-Patient Deposits	1,233		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (40,440))	1,350,853		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,791		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	521,021		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,984,937	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	243,685		13
14	Buildings, at Historical Cost	7,462,665		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,299,704		16
17	Accumulated Depreciation (book methods)	(2,601,886)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP	74,494		22
23	Other(specify): Loan Fees Net	67,277		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,545,939	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 8,530,876	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 391,110	$	26
27	Officer's Accounts Payable	167,033		27
28	Accounts Payable-Patient Deposits	432,146		28
29	Short-Term Notes Payable	316,431		29
30	Accrued Salaries Payable	179,643		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	139,810		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	6,109		35
	Other Current Liabilities(specify):			
36	Deferred revenue	70,635		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,702,917	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,317,668		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Cottage Deferred Income	3,391,397		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 6,709,065	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 8,411,982	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 118,894	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 8,530,876	$	48

***(See instructions.)**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 395,119	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 395,119	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(226,095)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(50,130)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (276,225)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 118,894	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,451,729	1
2	Discounts and Allowances for all Levels	(788,462)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,663,267	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	583,655	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 583,655	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	10,158	13
14	Non-Patient Meals	6,131	14
15	Telephone, Television and Radio	2,459	15
16	Rental of Facility Space		16
17	Sale of Drugs	88,401	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	1,320	20
21	Other Medical Services	418	21
22	Laundry	21,818	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 130,705	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,832	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 5,832	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	Cottages	231,146	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 231,146	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,614,605	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	927,982	31
32	Health Care	1,769,295	32
33	General Administration	1,154,199	33
	B. Capital Expense		
34	Ownership	625,274	34
	C. Ancillary Expense		
35	Special Cost Centers	319,233	35
36	Provider Participation Fee	54,353	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,850,336	40
41	**Income before Income Taxes (line 30 minus line 40)****	(235,731)	41
42	**Income Taxes**	9,636	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (226,095)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,656	1,796	$ 45,822	$ 25.51	1
2	Assistant Director of Nursing	29	29	618	21.31	2
3	Registered Nurses	8,942	9,400	172,135	18.31	3
4	Licensed Practical Nurses	17,250	18,154	287,763	15.85	4
5	Nurse Aides & Orderlies	57,930	60,322	578,041	9.58	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,687	2,020	18,899	9.36	9
10	Activity Assistants	5,636	5,918	44,780	7.57	10
11	Social Service Workers	2,678	2,868	41,821	14.58	11
12	Dietician					12
13	Food Service Supervisor	1,561	1,787	24,531	13.73	13
14	Head Cook	5,947	6,203	56,027	9.03	14
15	Cook Helpers/Assistants	13,092	13,592	110,048	8.10	15
16	Dishwashers					16
17	Maintenance Workers	6,071	6,524	80,305	12.31	17
18	Housekeepers	19,141	20,517	156,332	7.62	18
19	Laundry	3,766	4,147	48,644	11.73	19
20	Administrator	1,909	1,909	66,622	34.90	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,620	6,956	76,838	11.05	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	1,712	1,888	20,557	10.89	30
31	Medical Records	2,117	2,301	21,487	9.34	31
32	Other Health Ca Cottages	5,701	6,029	47,075	7.81	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	163,445	172,360	$ 1,898,345 *	$ 11.01	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	225	$ 8,307	Ln 1 Col 3	35
36	Medical Director		8,400	Ln 9 Col 3	36
37	Medical Records Consultant		1,020	Ln 10 Col 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	20	600	Ln 39 Col 3	39
40	Physical Therapy Consultant	4,263	85,266	Ln 10a Col 3	40
41	Occupational Therapy Consultant	3,306	66,118	Ln 10a Col 3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	491	9,815	Ln 10a Col 3	43
44	Activity Consultant	44	2,028	Ln 11 Col 3	44
45	Social Service Consultant		2,603	Ln 12 Col 3	45
46	Other(specify) Barber & Beauty		10,810	Ln 40 Col 3	46
47	Misc Therapy		739	Ln 10a Col 3	47
48					48
49	TOTAL (lines 35 - 48)	8,349	$ 195,706		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	1,104	$ 46,888	Ln 10 Col 3	50
51	Licensed Practical Nurses	2,423	74,055	Ln 10 Col 3	51
52	Nurse Aides	6,315	114,110	Ln 10 Col 3	52
53	TOTAL (lines 50 - 52)	9,842	$ 235,053		53

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Constance Sheman	Administrator	0%	$ 13,708
Ernest Marton	Administrator	0%	41,575
Ken Jepsen	Administrator	0%	11,339
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 66,622

B. Administrative - Other

Description	Amount
Management Fee	$ 295,803
Partnership Fee	7,500
Guarantee Fee	7,500
TOTAL (agree to Schedule V, line 17, col. 3)	$ 310,803
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Crowe Chizek & Co	Accounting-Audit	$ 31,715
Wildman, Harrild, Allen & Dixon	Legal	14,091
Ward, Murray, Pace & Johnson	Legal	104
Malmquist and Geiger	Legal	311
Rosenfeld & Schanfield	Legal	1,594
Hanson & Hanson	Legal	300
Advanced IHF Mgmt, Inc	Computer Services	10,458
Misc Professional Services	Miscellaneous	4,377
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 62,950

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 71,894
Unemployment Compensation Insurance	
FICA Taxes	163,412
Employee Health Insurance	99,880
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Life Insurance	2,096
401K Contribution	26,211
Other Employee Benefits	36,331
Home Office Allocation:	
Payroll Taxes	
Health Ins & Benefits	
TOTAL (agree to Schedule V, line 22, col.8)	$ 399,824

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	13,955
Health Care Worker Background Check	
(Indicate # of checks performed)	
Dues & Subscriptions	15,734
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 29,889

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	8,420
Seminar Expense	1,114
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 9,534

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2000 Ending: 12/31/2000

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1	Heat Pump	6/94	$ 1,201	7	$ 172	$ 172	$ 172	$ 172	$ 86	$	$	$	$
2	Phone System	6/94	659	7	94	94	94	94	47				
3	Relay Board	6/94	1,100	7	157	157	157	157	79				
4	Panel Cords	6/94	965	7	138	138	138	138	69				
5	Heat Pump	6/94	1,091	5	218	218	218	109					
6	No Additions in 1997												
7	No Additions in 1998												
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 5,016		$ 779	$ 779	$ 779	$ 670	$ 281	$	$	$	$

Facility Name & ID Number Walnut Grove Village **#** 0033506 **Report Period Beginning:** 01/01/2000 **Ending:** 12/31/2000

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **$4,816 IL Healthcare Assoc, $100 Long Term Care Council.**

(3) Did the nursing home make political contributions or payments to a politica action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **8,775** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **54,353**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **5,279**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **5%**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Crowe Chizek & Co. LLP** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain. **Audit not complete as of filing date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.